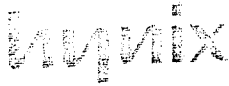


EXHIBIT CC



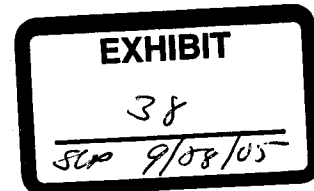
Hynix Semiconductor Inc.

Via Facsimile 978-625-4520 &
Confirmation By Airmail

Hynix Semiconductor Youngdong Bldg
891, Daechi-dong, Kangnam-gu
Seoul, 135-738, Korea
Tel : (82-2)3459-3013
Fax : (82-2)3459-3554/5

December 30, 2002

Mr. Anthony P. Paolillo
Director of Taxes
Getronics Wang Co., LLC
290 Concord Road
Billerica, MA 01821-4130
U. S. A.



Dear Mr. Paolillo:

Your letter dated December 16, 2002 to Mr. H. R Chung was forwarded to me for the response.

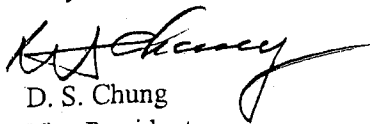
First of all, we have not been noticed that our SIMMs License Agreement with Wang Laboratories, Inc was assigned to Getronics Wang Co., LLC. Please provide your formal notice of assignment with the legal status information of your company and Wang Laboratories, Inc.

Second, we heard that Korean and the U.S. competent authorities have reached a mutual agreement that all payments to Wang Laboratories, Inc based on SIMMs License Agreement are sourced in the United States and all of the taxes withheld would be refunded. However, with respect to the actual amount to be refunded, NTS calculated it applying different exchange rates at the time of respective payments. Therefore, the amount you will receive will be lesser than that you mentioned in your letter. For your information, we attach a chart showing difference.

Lastly, please note that, as mentioned in U.S. IRS' letter of October 16, 2002, we understand that this agreement is for the period until present and no interest thereof would be refunded. In that regard, please be advised that we have no basis to follow your request regarding future royalty and the interest.

Please let us know if you have any question.

Very truly yours,


D. S. Chung
Vice President
Intellectual Property Rights

Enclosure.

GW0000000434

HYNIX SEMICONDUCTOR INC
KOREA/U.S. COMPETENT AUTHORITY REQUEST
ROYALTIES REMITTED 1992 - October 2002

Company	Date (Remittance)	Gross Royalty	Wang Calculation Tax withheld (US\$)	Exchange Rate	Hynix Calculation Tax withheld (Won)
Hyundai	93.08.25	\$ 800,000	\$ 129,000	812.30	104,786,700
(Hynix)	95.03.07	\$ 3,987	\$ 643	791.79	509,040
TOTAL		\$ 803,987	\$ 129,643		105,295,740